

SENATE BILL 3563

By Finney L

AN ACT to amend Tennessee Code Annotated, Title 5;
Title 6; Title 7; Title 8 and Title 67, relative to
assessment of property.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-1-509, is amended by deleting the section in its entirety and by substituting instead the following:

(a) To assure that the assessment functions will be performed in a professional manner by competent assessors, after September 1, 2010, every person qualifying for election or appointment to the office of assessor of property shall be a state certified general appraiser.

(b) The state board of equalization is authorized and directed to prescribe educational and training courses relative to the assessment of property for taxation and the duties of assessors to be taken by assessors and their deputies, and to specify qualification requirements for certification of anyone who is to be engaged to appraise and assess property for the purpose of taxation. Such educational and training courses shall include information on the laws of the state governing the assessment of property, the duties of assessors and deputy assessors, the rules, regulations, instructions and manuals promulgated and issued by the state board, the assessment of conservation and scenic easements and other instruments that limit or restrict the use, management, alteration, demolition or transfer of property for the purpose of preserving property that is of historical, architectural, archaeological or cultural value.

(c) The state board of equalization may authorize the division of property assessments to administer this function under the control and supervision of the state board, to specify the certification requirements of persons who are to be certificated as

qualified as local assessors of property, and to prescribe qualifications of those who are to be certified as qualified to act as deputy assessors.

(d) Any specifications or qualifications that shall be determined upon as a prerequisite to receiving and holding a certificate from the state board as qualified to be an assessor or a deputy assessor of property shall be approved and promulgated by the state board of equalization.

(e) It is the legislative intent that the provisions of this section concerning certification by the state board shall not serve to prevent any duly elected or appointed assessor of property from assuming such office or performing the assessor's legally specified duties.

SECTION 2. Tennessee Code Annotated, Section 67-1-510(a), is amended by deleting subsection (a) and substituting instead the following:

(a) The state board of equalization has the power and the duty to prescribe the educational and training courses to be taken by assessors and their deputies to assure that property is appraised and assessed according to state law and that assessor and their deputies are trained and understand the duties of their offices, and has the power and duty to issue certificates to those it has found to be qualified to be assessors and deputy assessors on the basis of their successful completion of such educational and training courses.

SECTION 2. Tennessee Code Annotated, Section 67-1-506(a), is amended by adding the following language as a new subdivision (2) and by renumbering the subsequent subdivision accordingly:

(2) After September 1, 2020, any person appointed to be a deputy assessor, if not a state licensed appraiser, state certified residential appraiser, or state certified general appraiser, shall be a real estate appraiser trainee at the time of appointment and

shall become licensed as a state licensed appraiser, state certified residential appraiser or state certified general appraiser within two (2) years of appointment.

SECTION 3. Tennessee Code Annotated, Section 67-1-201(c), is amended by adding the following language at the end of the subsection:

The division of property assessment shall employ state certified appraisers to supervise the assessment of property.

SECTION 4. This act shall take effect July 1, 2008, the public welfare requiring it.